

ABSTRACT OF THE DISCLOSURE

An expense management system for enabling auditing of applications while preventing information leakage and realizing efficient management of expenses is provided. The system  
5 includes a debit note managing unit, a progress information managing unit, and an attaching unit. The debit note managing unit manages debit note information sent from a firm that is commissioned to handle application of an intellectual property right, the debit note information including expense information  
10 pertaining to the application. The progress information managing unit manages progress information pertaining to a progress of the application. The attaching unit attaches the progress information to the debit note information.